IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
BEAUMONT DIVISION

JIMMY BERTRAND and NICOLA BERTRAND	§	
	§	
	§	
Plaintiffs	§	
	§	
v.	§	**CIVIL ACTION NO. ___________**
	§	
DENISE WHITE, ET AL.	§	
	§	
Defendants.	§	

NOTICE OF REMOVAL

Defendant Compro Tax, Inc. ("Compro Tax") files this Notice of Removal, hereby removing this case from the 60th Judicial District Court of Jefferson County, Texas, to the United States District Court for the Eastern District of Texas, Beaumont Division, and respectfully shows the court the following:

A. State Court Action

This case was originally filed by on January 5, 2009, by Jimmy Bertrand and Nicola Bertrand (collectively "Plaintiffs") and complained of Denise White, National Tax, Inc., Compro Tax, Inc., and Compro Tax-North. In that petition, the Plaintiffs sought damages of $5,493.00 in back taxes, $2,500.00 in Plaintiffs' lost time, $900.00 of interest, $4,402.00 of lost investment, and $165.00 for tax preparation, for total damages of $13,460.00. Thereafter, on March 20, 2009, Plaintiffs amended their Petition to add Plaintiffs Corey Koenig and Fredricka Marie Hall, and to add Defendants Craig D. Johnson and Gas Recovery Partners 2 GP. Plaintiffs also sought certification of a class of

> All persons who had tax returns prepared by a Compro Tax, Inc. entity for any of the tax years 2004, 2005, 2006 and 2007 and purchased from, through, or based on the recommendation of a Compro Tax, Inc. employee, agent or representative

> an interest in or from National Tax, Inc., or Gas Recovery Partners 2 GP in an alleged Methane Gas Project Internal Revenue Code Section 29 Credit for Fuel from a Noncoventional Source for which the Internal Revenue Service subsequently disallowed the credit and assessed any taxes, interest and/or penalties.

Again, however, the suit was limited to only Compro Tax tax returns and damages were still relatively minor. Finally, however, on April 7, 2009, Plaintiffs again amended their petition, still seeking class certification, but now added 24 additional defendants and expanded the proposed class to include any persons who had tax returns prepared by any of the individual or Business Entity Tax Preparer Sub-Promoter Defendants in the State of Texas for any of the tax years 2004, 2005, 2006 and 2007.

B. Basis For Removal

Based upon the April 7, 2009 filing, the Plaintiffs' class action is now covered by the Class Action Fairness Act, 28 U.S.C. §§ 1332(D), 1453 and 1711-1715, as the amount in controversy now exceeds the sum or value of $5 million, exclusive of interest and costs, and at least one member of the class of Plaintiffs is a citizen of a state different from at least one of the Defendants. Additionally, this case is not subject to 28 U.S.C. § 1332(4)(a) or (b) because during the three-year period preceding the filing of this class action, other class actions have been filed asserting the same or similar factual allegations against the same defendants and the primary defendants in this case are not citizens of the State of Texas but, rather, the principal Defendants in this case are the Individual Primary Promoter Defendants George Calvert, a resident of Hernando Beach, Florida, and Gregory Guido, a resident of Lithia, Florida. As such, removal is proper under 28 U.S.C. § 1332.

C. State Court Documents Attached

Pursuant to Local Rule 81, this Notice of Removal is accompanied by copies of the following:

1. a list of all parties in the case, their party type (e.g., plaintiff, defendant, intervenor, receiver, etc.) and current status of the removed case (pending, dismissed) – Exhibit A;

2. a civil cover sheet and certified copy of the state court docket sheet; a copy of all pleadings that assert causes of action (e.g., complaints, amended complaints, supplemental complaints, petitions, counter-claims, cross-actions, third party actions, interventions, etc.); all answers to such pleadings and a copy of all process and orders served upon the party removing the case to this court, as required by 28 U.S.C. § 1446(a) – Exhibit B;

3. a complete list of attorneys involved in the action being removed, including each attorney's bar number, address, telephone number and party or parties represented by him/her – Exhibit A; and

4. a record of which parties have requested trial by jury – Exhibit A; and

5. the name and address of the court from which the case is being removed – Exhibit A.

D. Prayer

Defendant Compro Tax, Inc. prays that the United States District Court for the Eastern District of Texas, Beaumont Division, accepts this Notice of Removal and that it assumes jurisdiction of this cause, and that it issues such further orders and processes as may be necessary to bring before it all parties necessary for the trial hereof.

DATED: May 1, 2009

Respectfully submitted,

GARDERE WYNNE SEWELL LLP

By: /s/ Michael P. Cash
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ATTORNEYS FOR DEFENDANT COMPRO TAX, INC.

CERTIFICATE OF SERVICE

I certify that on May 1, 2009, a true and correct copy of this document was served on the parties below, and notice of this document will be served via ECF notice to parties registered or otherwise entitled to receive notice in this case:

/s/ Michael P. Cash
Michael P. Cash